

Auditors' Initials and Date

--	--

Manufacturer: _____

System: _____

Version: _____

Account #: _____ Project #: _____

Review Date(s): _____
Auditor(s): _____

Person(s) Interviewed	Position	Contact Information

Note: Bolded references indicate procedures/documents that must be performed/prepared by the system. With regard to the unbolded references, if the procedures/documents are performed/prepared by the system, the system will not be approved until those features either function in compliance with Nevada's regulatory scheme, are securely disabled in the system or are removed from the system. Underlined references indicate reports, records or source documents. The exact title for reports, records or source documents should be included in the comments column, where applicable.

GENERAL CONTROLS

[illegible]

NEVADA GAMING CONTROL BOARD
ASSOCIATED EQUIPMENT REVIEW CHECKLIST
LIVE ENTERTAINMENT TAX SYSTEMS

Auditors' Initials and Date

--	--

Manufacturer: _____
System: _____
Version: _____
Account #: _____ Project #: _____

Review Date(s): _____
Auditor(s): _____

	Pass	Fail	N/A	Comments
d. Version number of the current system software?				
e. The date or time period of the activity?				
f. The date and time the document was generated?				
7. If the system backs-up daily data files, does the backup function work properly? IT MICS #5a				
8. Is in-house developed or purchased software programs backed-up? Backup of purchased software not required if software can be reinstalled by the vendor. IT MICS #5b				
9. Does the system directly store documents to unalterable media? If so,				
a. Does the storage medium contain an exact duplicate of the original document? IT MICS #17a				
b. Are all documents stored maintained with a detailed index containing the department and date? IT MICS #17b				
10. Is system exception information created (e.g. changes to system parameters, corrections, overrides, voids, etc.)? IT MICS #8				
11. Are IT personnel denied access to live data files? IT MICS #11c				
12. If the system is capable of generating security logs (e.g. multiple attempts to log on, denial of access to users after three tries, changes to live data file, etc.), are the logs accessible to IT supervisors for review? IT MICS #13 Describe items that the log lists.				
REGULATORY COMPLIANCE (The following steps, where applicable, should be verified/tested through the system)				
13. If so designed, are all sales recorded in such a manner as to be readily identifiable by individual sale, in total, and by area for applicable periods of entertainment status? ENT MIC #1 and NAC 368A.500(1)				
14. For point-of-sale food and beverage systems, is the system capable of identifying individual sales during entertainment status regardless of when the check is opened or closed? ENT MIC #1 Note				
15. For point-of-sale food and beverage system, is the date/time and transaction number also recorded for each individual sale? ENT MIC #1				
16. Is each individual sale identified by type (i.e. taxable, nontaxable, and complimentary)? <u>ENT MIC #2</u>				
17. Is the internal point-of-sale information inaccessible to bartenders/cashiers (e.g. passwords are maintained by an individual independent of these functions)? ENT MIC #3				
18. If so designed, does the system require the authorization of voids/overrides by an individual				

NEVADA GAMING CONTROL BOARD
ASSOCIATED EQUIPMENT REVIEW CHECKLIST
LIVE ENTERTAINMENT TAX SYSTEMS

Auditors' Initials and Date

--	--

Manufacturer: _____
System: _____
Version: _____
Account #: _____ Project #: _____

Review Date(s): _____
Auditor(s): _____

	Pass	Fail	N/A	Comments
independent of the transaction does the system ensure cashiers cannot void their own transactions? IT MICS #4 & ENT MIC # 4				
19. If so designed, does the system require the authorization of complimentaries? IT MICS #4 ENT MIC #5				
20. If so designed, does the system require the authorization of all refunds and does the system document the authorizing individual? IT MICS #4 ENT MIC #6				
21. If so designed, does the system generate a cash proceeds report by bartender/cashier? <u>ENT MIC #7</u>				
22. If so designed, does the system accurately generate a report which reconciles bartender/cashier banks to the entertainment sales with any cash overages and shortages documented? <u>ENT MIC #8</u>				
23. If so designed, does the system accurately report the number of package programs and/or discount show tickets sold by type? <u>ENT MIC #10c</u>				
24. If so designed, does the system accurately compute package program breakdowns? ENT MICS #11				
25. If so designed, does the system accurately generate a report that provides a daily breakdown of gross sales into taxable, nontaxable and complimentary components for each date and time period that summarizes the total of sales by type? <u>ENT MIC #13</u>				
26. If so designed, does the system accurately generate a summary of taxable and complimentary sales during entertainment periods that is used to post to the accounting records? <u>ENT MIC #21</u>				
27. If so designed, does the system generate documentation to support nontaxable status when less than 2,750 tickets are sold for an event held in a facility with a maximum seating capacity of 2,750 or more and the event is determined to be nontaxable? <u>ENT MIC #16</u> and <u>NAC 368A.500(2)</u>				
28. If so designed, does the system generate documentation to support deductions from entertainment revenue associated with credit/debit card fees paid to credit card companies and associated with fees paid to wholesalers? ENT MIC #17 NAC 368A.450(3)				
29. If so designed, does the system generate documentation to support deductions from entertainment revenue associated with complimentaries? <u>ENT MIC #18</u>				
30. For accrual basis accounting (advanced admission ticket sales are reported in the month of the show/event rather than the month the sale occurred) If so designed, does the system generate the following:				

NEVADA GAMING CONTROL BOARD
ASSOCIATED EQUIPMENT REVIEW CHECKLIST
LIVE ENTERTAINMENT TAX SYSTEMS

Auditors' Initials and Date

--	--

Manufacturer: _____
System: _____
Version: _____
Account #: _____ Project #: _____

Review Date(s): _____
Auditor(s): _____

	Pass	Fail	N/A	Comments
a. A daily admission ticket sales report that includes the date the admission ticket was sold, the name of the show/event for which the admission ticket was sold, and identifying number for each ticket sale transaction and the dollar amount of the sale? <u>ENT MIC # 26a</u>				
b. A report by show/event indicating the individual admission tickets sold for that show/event. This report indicates the name of the show/event, date the admission ticket was sold, the identifying number of the admission ticket sale and the dollar amount of the sale? <u>ENT MIC # 26b</u>				
31. If the system generates admission tickets and the price of the tickets include entertainment taxes, do the tickets contain the required disclosure? <u>NAC 368A.460</u>				
TESTING PROCEDURES				
Box Office Systems				
Set-up				
32. If the system is capable of handling multi-property ticket sales for affiliated licensees, define 2 separate licensees and complete the subsequent trial procedures for both licensees with cross property ticket sales.				
33. Define 1 supervisor and 3 writers.				
34. Define one of each of the following types of outlets for ticket sales:				
a. Box Office				
b. Phone Center				
c. Web				
d. Kiosk				
e. Any additional outlets the system may support.				
35. Define one show/event for each of the following price structures:				
a. LET – add on				
Sales tax – add on				
b. LET – inclusive				
Sales tax – add on				
c. LET – inclusive				
Sales tax – inclusive				
d. LET – inclusive				
e. LET – add on				
f. No tax				
36. For the price structures in a, b, and c above define two price levels. For example, structure a. may have a \$70.00 ticket and a \$50.00 ticket. Both tickets are LET – add on and Sales tax – add on.				
37. Schedule each show to have one performance for each of the three days in the 3-day test.				
38. If applicable, designate one performance on day 3 to be autoreturned.				

Auditors' Initials and Date

--	--

Review Date(s): _____

Auditor(s):

- Cash
- Credit Card
- Comps which have a \$0 value
- Casino Comps which have a \$ value

[illegible]

--	--

[illegible]

Auditors' Initials and Date

--	--

Manufacturer: _____

System: _____

Version: _____

Account #: _____ Project #: _____

Review Date(s): _____
Auditor(s): _____

- c. Comps which have a \$0 value
- d. Casino Comps which have a \$ value
- e. Room Charges
- f. Check
- g. Gift Certificate
- h. Any additional methods of settlement the system may support.

83. Define credit card fee rates for two credit cards (rates should be different):.

Day 1 Testing

Venue #1

84. Charge 5 Venue #1 single admissions using the following payment methods:

- Cash
- Credit Card
- Comps which have a \$0 value
- Casino Comps which have a \$ value
- Room Charges

85. Charge 3 Venue #1 double admissions using the following payment methods:

- a. Check
- b. Gift Certificate
- c. Any additional methods of settlement the system may support. If there are no additional methods of settlement then settle the third admission charge with a credit card.

86. Refund the admission that was settled with a credit card.

87. Open nine checks. Sell various types of drinks, food, and merchandise on each check.

88. Void one check.

89. Settle the remaining eight checks with the following settlement methods:

- a. Cash
- b. Credit Card
- c. Comps which have a \$0 value
- d. Casino Comps which have a \$ value
- e. Room Charges
- f. Check
- g. Gift Certificate
- h. Any additional methods of settlement the system may support. If there are no additional methods of settlement, then settle the eight check with a credit card.

Venue #2

90. Charge 5 Venue #2 single admissions using the following payment methods:

- Cash
- Credit Card
- Comps which have a \$0 value
- Casino Comps which have a \$ value
- Room Charges

[illegible]

NEVADA GAMING CONTROL BOARD
ASSOCIATED EQUIPMENT REVIEW CHECKLIST
LIVE ENTERTAINMENT TAX SYSTEMS

Auditors' Initials and Date

--	--

Manufacturer: _____
System: _____
Version: _____
Account #: _____ Project #: _____

Review Date(s): _____
Auditor(s): _____

	Pass	Fail	N/A	Comments
91. Charge 3 Venue #2 double admissions using the following payment methods: a. Check b. Gift Certificate c. Any additional methods of settlement the system may support. If there are no additional methods of settlement then settle the third admission charge with a credit card.				
92. Refund the admission that was settled with cash.				
93. Open ten checks during non entertainment status. Sell various types of drinks, food, and merchandise on each check. <u>Two</u> checks must include comp as well as non-comp items.				
94. Close two of the checks while still in non entertainment status using the following settlement methods: (choose two checks that do not include comps) a. Cash b. Credit Card				
95. Switch system to entertainment status. Sell various types of drinks, food, and merchandise on the eight remaining opened checks. Note: Include more comp sales on the two checks which already have comp sales from the non entertainment period. These two checks should now have comp sales from the non entertainment period and from the entertainment period as well as non comp sales from both periods.				
96. Void one check.				
97. Close the seven remaining checks noted in #92 above using the following settlement methods for the non comp items: a. Cash b. Credit Card c. Comps which have a \$0 value d. Casino Comps which have a \$ value e. Room Charges f. Check g. Gift Certificate				
98. Open two checks while in entertainment status. Sell various types of drinks, food, and merchandise on the two new checks. Include both comp and non comp sales on these two checks.				
99. Switch the system to non-entertainment status. Sell various types of drinks, food, and merchandise on these two checks. Include both comp and non comp sales. Note: These two checks should now have comp sales from the entertainment period and from the non entertainment period as well as non comp sales from both periods.				

Auditors' Initials and Date

Auditors' Initials and Date

--	--

Review Date(s): _____

Auditor(s):

110. Charge 3 Venue #2 double admissions using the following payment methods:
 - a. Check
 - b. Gift Certificate
 - c. Any additional methods of settlement the system may support. If there are no additional methods of settlement then settle the third admission charge with a credit card.
111. Refund the admission that was settled with a check.
112. Open ten checks during non entertainment status. Sell various types of drinks, food, and merchandise on each check. Two checks must include comp as well as non-comp items.
113. Close two of the checks while still in non entertainment status using the following settlement methods: (choose two checks that do not include comps)
 - a. Cash
 - b. Credit Card
114. Switch system to entertainment status. Sell various types of drinks, food, and merchandise on the eight remaining opened checks.

Note: Include more comp sales on the two checks which already have comp sales from the non entertainment period. These two checks should now have comp sales from the non entertainment period and from the entertainment period as well as non comp sales from both periods.
115. Void one check.
116. Close the seven remaining checks noted in #92 above using the following settlement methods for the non comp items:
 - a. Cash
 - b. Credit Card
 - c. Comps which have a \$0 value
 - d. Casino Comps which have a \$ value
 - e. Room Charges
 - f. Check
 - g. Gift Certificate
117. Open two checks while in entertainment status. Sell various types of drinks, food, and merchandise on the two new checks. Include both comp and non comp sales on these two checks.
118. Switch the system to non-entertainment status. Sell various types of drinks, food, and merchandise on these two checks. Include both comp and non comp sales.

Note: These two checks should now have comp sales from the entertainment period and from the non entertainment period as well as non comp sales from both periods.

--	--

Account #: _____ Project #: _____

128. Charge 3 Venue #2 double admissions using the following payment methods:

Auditors' Initials and Date

--	--

Manufacturer: _____

Review Date(s): _____

System:

Auditor(s):

Version: _____

Account #: _____ Project #: _____

- a. Check
- b. Gift Certificate
- c. Any additional methods of settlement the system may support. If there are no additional methods of settlement then settle the third admission charge with a credit card.

129. Open ten checks during non entertainment status. Sell various types of drinks, food, and merchandise on each check. Two checks must include comp as well as non-comp items.

130. Close two of the checks while still in non entertainment status using the following settlement methods: (choose two checks that do not include comps)

- Cash
- Credit Card

131. Switch system to entertainment status. Sell various types of drinks, food, and merchandise on the eight remaining opened checks.

Note: Include more comp sales on the two checks which already have comp sales from the non entertainment period. These two checks should now have comp sales from the non entertainment period and from the entertainment period as well as non comp sales from both periods.

132. Void one check.

133. Close the seven remaining checks noted in #92 above using the following settlement methods for the non comp items:

- Cash
- Credit Card
- Comps which have a \$0 value
- Casino Comps which have a \$ value
- Room Charges
- Check
- Gift Certificate

134. Open two checks while in entertainment status. Sell various types of drinks, food, and merchandise on the two new checks. Include both comp and non comp sales on these two checks.

135. Switch the system to non-entertainment status. Sell various types of drinks, food, and merchandise on these two checks. Include both comp and non comp sales.

Note: These two checks should now have comp sales from the entertainment period and from the non entertainment period as well as non comp sales from both periods.

136. Close both checks using the following settlement methods for the non comp items:

- Cash
- Credit card

[illegible]

NEVADA GAMING CONTROL BOARD
ASSOCIATED EQUIPMENT REVIEW CHECKLIST
LIVE ENTERTAINMENT TAX SYSTEMS

Auditors' Initials and Date

--	--

Manufacturer: _____
System: _____
Version: _____
Account #: _____ Project #: _____

Review Date(s): _____
Auditor(s): _____

Pass	Fail	N/A	Comments

137.

Refund the last check that was settled with a credit card.
138.

Perform end of day and print all reports.
139.

Print month to date reports.
140.

Audit all daily and month to date reports to ensure the proper reporting of revenue.